



Internal Controls Checklist

Cash

Activity: *00A*

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QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	✓			
Has the change fund custodian signed documentation for acceptance of the fund?	✓			<i>Jennifer Pilkinton, custodian</i>
Does the activity have a petty cash fund?	✓			
Has the petty cash fund custodian signed documentation for acceptance of the fund?	✓			<i>Jennifer Pilkinton, custodian</i>
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	✓			
Are opened safes attended at all times?	✓			
Are documents posted showing personnel with access to the safe(s)?	✓			<i>posted</i>
Is the number of persons with container access limited to four per AR 600-50?	✓			
Are combinations and/or locks changed annually, when a change in authorized personnel occurs, or security is compromised?	✓			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	✓			<i>DA Form 4082 is no longer used Rec Trac prints needed forms</i>
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	✓			
Are prenumbered forms controlled and accounted for?	✓			<i>receipt book</i>
Are all sales individually rung on cash registers?	✓			
Are cash registers operated with the drawer closed between sales?	✓			<i>Rec Trac will not operate unless drawer is closed</i>
Is access restricted to the setback and read keys for each cash register?			✓	<i>Rec Trac does not operate in this manner</i>
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	✓	✓ <i>DA</i>		<i>not always a necessary process any longer due to program correction ability of Rec Trac</i>
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	✓			



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Are register readings made by someone other than the register operator?	✓			always verified by someone else
Are register readings made whenever the operator changes duty?	✓			
Are cash register readings taken only by the activity manager or the manager's designee?	✓			
Are cash register cumulative readings only cleared at month-end?			✓	Don't need to w/ Rec Trac but yes to compare w/ financial statement
Are the sales amounts displayed on cash registers visible to customers?	✓			
Are receipts provided to customers?	✓			always
EVENT CYCLE 4: Deposit & Reporting Procedures				
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	✓			
Are night deposit bags used for night and weekend deposits?	✓			
Are military escorts obtained for all deposits exceeding \$5,000?			✓	
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	✓			
Are register tapes retained and submitted to the central accounting office with the daily activity report?	✓			



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EVENT CYCLE 5: Surprise Cash Counts				
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	✓			
Are all funds maintained by the activity counted at the same time?	✓			
Are cash receipts on hand included in the cash count?	✓			
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	✓			
Is the amount of cash counted reconciled to authorization and cash receipt documents?	✓			
Does documentation show that all discrepancies were resolved?	✓			

I have reviewed this checklist. The controls prescribed are in place and operational except as noted in the remarks.

Jennifer Reinken 8 Aug 00
Activity Manager Signature Date

Debra M. B. B. 30 Aug 00
Reviewing Supervisor Date